

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION OF THE  
KINGDOM OF DENMARK (SKAT) TAX REFUND  
LITIGATION

This paper applies to:

1:18-cv-04047, 1:18-cv-04049, 1:18-cv-04050, 1:18-cv-04051,  
1:18-cv-04052, 1:18-cv-04430, 1:18-cv-04522, 1:18-cv-04531,  
1:18-cv-04536, 1:18-cv-04538, 1:18-cv-04541, 1:18-cv-04543,  
1:18-cv-04767, 1:18-cv-04770, 1:18-cv-04771, 1:18-cv-04890,  
1:18-cv-04892, 1:18-cv-04896, 1:18-cv-04898, 1:18-cv-04900,  
1:18-cv-05045, 1:18-cv-05057, 1:18-cv-05147, 1:18-cv-05150,  
1:18-cv-05151, 1:18-cv-05158, 1:18-cv-05164, 1:18-cv-05180,  
1:18-cv-05183, 1:18-cv-05185, 1:18-cv-05186, 1:18-cv-05188,  
1:18-cv-05189, 1:18-cv-05190, 1:18-cv-05192, 1:18-cv-05193,  
1:18-cv-05194, 1:18-cv-05299, 1:18-cv-05300, 1:18-cv-05305,  
1:18-cv-05307, 1:18-cv-05308, 1:18-cv-05309, 1:18-cv-09565,  
1:18-cv-09570, 1:18-cv-09587, 1:18-cv-09588, 1:18-cv-09589,  
1:18-cv-09590, 1:18-cv-09650, 1:18-cv-09665, 1:18-cv-09666,  
1:18-cv-09668, 1:18-cv-09669, 1:18-cv-10028, 1:18-cv-10030,  
1:18-cv-10031, 1:18-cv-10032, 1:18-cv-10035, 1:18-cv-10036,  
1:18-cv-10039, 1:18-cv-10049, 1:18-cv-10060, 1:18-cv-10061,  
1:18-cv-10062, 1:18-cv-10063, 1:18-cv-10064, 1:18-cv-10065,  
1:18-cv-10066, 1:18-cv-10069, 1:18-cv-10070, 1:18-cv-10071,  
1:18-cv-10073, 1:18-cv-10074, 1:18-cv-10076, 1:18-cv-10077,  
1:18-cv-10080, 1:18-cv-10082, 1:18-cv-10083, 1:18-cv-10086,  
1:18-cv-10091, 1:18-cv-10092, 1:18-cv-10093, 1:18-cv-10094,  
1:18-cv-10095, 1:18-cv-10096, 1:18-cv-10098, 1:18-cv-10099,  
1:18-cv-10119, 1:18-cv-10122, 1:18-cv-10123, 1:18-cv-10124,  
1:18-cv-10125, 1:18-cv-10126, 1:18-cv-10129, 1:18-cv-10133,  
1:18-cv-10134, 1:18-cv-10135, 1:18-cv-10136.

**MEMO ENDORSED**

MASTER DOCKET  
1:18-md-02865 (LAK)

**MOTION FOR ADMISSION PRO HAC VICE OF HELENE MÜLLER SCHWIERING**

**PLEASE TAKE NOTICE** that the undersigned attorney, duly licensed to appear before, and practice within, the jurisdiction of this Court, respectfully moves before this Court for an Order for admission *pro hac vice* of Helene Müller Schwiering to appear as co-counsel for the Defendants

Memorandum EndorsementIn re Customs and Tax Adm'n, etc., 18-md-2865 (LAK)

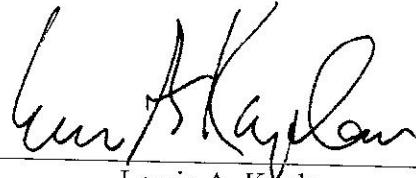
Local Civ. R. 1.3(c) of this Court provides in relevant part as follows: "A member in good standing of the bar of any state or of any United States District Court may be permitted to argue or try a particular case in whole or in part as counsel or advocate, upon motion as described below." With respect to those few judges who have construed this or similar rules differently, in my view the plain reading of that language limits *pro hac vice* admission to a "member in good standing of the bar of any state or of any United States District Court". The provision permitting *pro hac vice* admission of members in good standing of the bar of any state or of any United States District Court is an exception to the general rule of Rule 1.3 that it is members of the Bar of this Court who may practice here. The drafters of Rule 1.3(c) created an explicit and limited exception to that general rule, and common principles of interpretation suggest that the scope of that exception is confined to its clear and unambiguous terms. As Ms. Schwiering, a member of the bars only of Denmark and Luxembourg, does not fall within those terms, it is not permissible to admit her in this case *pro hac vice*.

Even if I had discretion in the matter, I would deny the application. There is no reason why Ms. Schwiering's expertise in Danish law and language could not be used to assist U.S. counsel in representing the clients on whose behalf she seeks to appear *pro hac vice*. And while there is no reason to suspect that she would behave in an inappropriate manner were she to be admitted *pro hac vice*, I think it unwise to have foreign attorneys who are not subject to professional discipline or, for that matter, to personal jurisdiction participating as counsel in litigation in this Court.

The motion is denied.

SO ORDERED.

Dated: June 4, 2021



Lewis A. Kaplan  
United States District Judge